

Exhibit K
to
Declaration of Patrick M. Costello re Motion to
Convert Chapter 7 Case to a Case Under Chapter 11

Patrick Costello

From: Jeremy Katz [jkatz@pinnaclelawgroup.com]
Sent: Thursday, January 31, 2013 12:55 PM
To: Patrick Costello
Cc: mansdorftrustee@sbcglobal.net
Subject: RE: Picongen Wireless 12-12-48131

I understand, but we need to know where the assets are located. If I should be in touch with Mr. Manapragada directly, let me know. If so, I will need his contact information. Thanks again. Jeremy

Jeremy W. Katz
Pinnacle Law Group LLP
425 California Street, Suite 1800
San Francisco, CA 94104
Telephone: (415) 394-5700
Facsimile: (415) 394-5003
Email: jkatz@pinnaclelawgroup.com
Web: www.pinnaclelawgroup.com

From: Patrick Costello [<mailto:pcostello@vectislawgroup.com>]
Sent: Thursday, January 31, 2013 11:45 AM
To: Jeremy Katz
Cc: mansdorftrustee@sbcglobal.net
Subject: RE: Picongen Wireless 12-12-48131

Jeremy,

I represented the Debtor only for the limited purpose of filing the motion to convert to Chapter 11: I do not represent the Debtor other than for that limited purpose. Nonetheless, I am forwarding your request to Mr. Manapragada who was recently appointed an officer and director of the Debtor.

I note that while you say that the trustee needs to be able to deliver the physical assets, the binding term sheet provided for the sale on an "as is, where is" basis.

Patrick M. Costello
VECTIS LAW GROUP
2225 E. Bayshore Road, Suite 246
Palo Alto, CA 94303
MAILING ADDRESS: PMB# 551, 270 Redwood Shores Pkwy, Redwood City, CA 94065
Phone: 650 320 1688
Mobile: 650 269 1898
Facsimile: 650 320 1687

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From: Jeremy Katz [<mailto:jkatz@pinnaclelawgroup.com>]
Sent: Thursday, January 31, 2013 10:30 AM

To: Patrick Costello
Cc: mansdorftrustee@sbcglobal.net
Subject: Picongen Wireless 12-12-48131

Patrick—

The bankruptcy estate needs to be able to deliver the physical assets being purchased by Sigma Group. Please let me know where the Debtor's books and records, intellectual property, computers, TVs, etc. are located and whom to contact and that person's contact information in order to make arrangements to get them.

Thanks. Jeremy

Jeremy W. Katz
Pinnacle Law Group LLP
425 California Street, Suite 1800
San Francisco, California 94104
(415) 394-5700 Phone
(415) 394-5003 Fax
jkatz@pinnaclelawgroup.com
www.pinnaclelawgroup.com

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Patrick Costello

From: Robert Simon [rsimon@bgsfirm.com]
Sent: Friday, February 01, 2013 9:12 AM
To: jkatz@pinnaclelawgroup.com
Cc: Patrick Costello; Sai Manapragada (saimanapragada@sbcglobal.net); A Sahu (asahu_98@yahoo.com)
Subject: Picongen

Jeremy,

The Debtor's equity holders will cooperate with the Trustee regarding the sale of assets to the Sigma Group. The physical assets are not very impressive. They consist of some used computers, WiFi cards, and a couple of TV sets. They are set aside in Sai Manapragada's garage in Hayward, California. Mr. Manapragada will make them available for pick-up at a mutually agreeable time. However, since they are located at his home, you or the trustee will have to call him and make arrangements to meet him for the hand-over. Whoever comes to get the stuff will need a vehicle large enough for a few computers and TV sets. I authorize you to contact Mr. Manapragada directly to make the necessary arrangements.

Mr. Manapragada's home is located at 27457 Green Hazel Road, Hayward, CA 94544.
His telephone number is (510)-543-9655.

Robert A. Simon

BARLOW GARSEK & SIMON, LLP

3815 Lisbon Street
Fort Worth, TX 76107
817.731.4500 (ext. 118)
817.731.6200 (fax)

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Patrick Costello

From: Patrick Costello
Sent: Monday, February 04, 2013 5:14 PM
To: Jeremy Katz; Robert Simon
Subject: RE: Picongen

I believe the relevant question is who is the responsible individual.

Patrick M. Costello
VECTIS LAW GROUP
2225 E. Bayshore Road, Suite 246
Palo Alto, CA 94303
MAILING ADDRESS: PMB# 551, 270 Redwood Shores Pkwy, Redwood City, CA 94065
Phone: 650 320 1688
Mobile: 650 269 1898
Facsimile: 650 320 1687

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From: Jeremy Katz [<mailto:jkatz@pinnaclelawgroup.com>]
Sent: Monday, February 04, 2013 4:11 PM
To: Robert Simon
Cc: Patrick Costello
Subject: RE: Picongen

Who is now in charge of the Debtor?

Jeremy W. Katz
Pinnacle Law Group LLP
425 California Street, Suite 1800
San Francisco, CA 94104
Telephone: (415) 394-5700
Facsimile: (415) 394-5003
Email: jkatz@pinnaclelawgroup.com
Web: www.pinnaclelawgroup.com

From: Robert Simon [<mailto:rsimon@bgsfirm.com>]
Sent: Monday, February 04, 2013 4:10 PM
To: Jeremy Katz
Cc: Patrick Costello (pcostello@vectislawgroup.com)
Subject: RE: Picongen

Jeremy,

My clients do not have the books, records, or original notes signed by Mr. Manapragada. I would contact David Bartlett and Dale Kluesing. They were in charge of the Debtor until a few days before the hearing on January 22, 2013. Robert Groover would have the best information on the patent applications.

Robert A. Simon

BARLOW GARSEK & SIMON, LLP

3815 Lisbon Street
Fort Worth, TX 76107
817.731.4500 (ext. 118)
817.731.6200 (fax)

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From: Jeremy Katz [<mailto:jkatz@pinnaclelawgroup.com>]
Sent: Monday, February 04, 2013 3:48 PM
To: Robert Simon
Subject: RE: Picongen

Mr. Simon—

Have you spoken to your clients? We need to know where the assets not at Mr. Manapragada's home are located. Please advise.

Jeremy W. Katz
Pinnacle Law Group LLP
425 California Street, Suite 1800
San Francisco, CA 94104
Telephone: (415) 394-5700
Facsimile: (415) 394-5003
Email: jkatz@pinnaclelawgroup.com
Web: www.pinnaclelawgroup.com

From: Robert Simon [<mailto:rsimon@bgsfirm.com>]
Sent: Friday, February 01, 2013 9:33 AM
To: Jeremy Katz
Subject: RE: Picongen

I don't know. I will ask my clients.

Robert A. Simon

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Fort Worth, TX 76107
817.731.4500 (ext. 118)
817.731.6200 (fax)

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From: Jeremy Katz [<mailto:jkatz@pinnaclelawgroup.com>]
Sent: Friday, February 01, 2013 11:17 AM
To: Robert Simon
Subject: RE: Picongen

Thank you. Where are the business records, including, but not limited to, information regarding the intellectual property, patents, patent applications, etc., and who is in possession of the promissory note(s)?

Jeremy W. Katz
Pinnacle Law Group LLP
425 California Street, Suite 1800
San Francisco, CA 94104
Telephone: (415) 394-5700
Facsimile: (415) 394-5003
Email: jkatz@pinnaclelawgroup.com
Web: www.pinnaclelawgroup.com

From: Robert Simon [<mailto:rsimon@bgsfirm.com>]

Sent: Friday, February 01, 2013 9:12 AM

To: Jeremy Katz

Cc: Patrick Costello (pcostello@vectislawgroup.com); Sai Manapragada (saimanapragada@sbcglobal.net); A Sahu (asahu_98@yahoo.com)

Subject: Picongen

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His telephone number is (510)-543-9655.

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